



# Climate Change (Emissions Reduction Targets) (Scotland) Act 2019

2019 asp 15

## PART 1

### EMISSIONS REDUCTION TARGETS

#### *Annual targets*

#### **10 Annual targets: 2021 to year before net-zero year**

For section 3 of the 2009 Act, substitute—

#### **“3 Annual targets: 2021 to year before net-zero year**

- (1) The Scottish Ministers must ensure that the net Scottish emissions account is at least the relevant target figure lower than the baseline for each year in the period—
  - (a) beginning with 2021 and ending with 2029 (the “2021-2029 period”),
  - (b) beginning with 2031 and ending with 2039 (the “2031-2039 period”), and
  - (c) beginning with 2041 and ending with the year which immediately precedes any net-zero emissions target year after 2041 (the “final annual target period”).
- (2) The relevant target figure for each year in the 2021-2029 period is a percentage figure calculated by—
  - (a) taking the difference between the percentage figures applying for the purposes of the interim targets for 2020 and 2030, and
  - (b) apportioning that difference in a way which results in there being an equal percentage point change between the percentage figure for each consecutive year in the period beginning with 2020 and ending with 2030.

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- (3) The relevant target figure for each year in the 2031-2039 period is a percentage figure calculated by—
- (a) taking the difference between the percentage figures applying for the purposes of the interim targets for 2030 and 2040, and
  - (b) apportioning that difference in a way which results in there being an equal percentage point change between the percentage figure for each consecutive year in the period beginning with 2030 and ending with 2040.
- (4) The relevant target figure for each year in the final annual target period is a percentage figure calculated by—
- (a) taking the difference between the percentage figure applying for the purposes of the interim target for 2040 and 100%, and
  - (b) apportioning that difference in a way which results in there being an equal percentage point change between the percentage figure for each consecutive year in the period beginning with 2040 and ending with the net-zero emissions target year.
- (5) In calculating or recalculating a relevant percentage figure by virtue of this section or section 3A or 3B, the figure must be rounded to one decimal place, with numbers at the midpoint or greater being rounded up and other numbers being rounded down.
- (6) In this Act, each target set by virtue of this section (or recalculated in accordance with section 3A or 3B) is known as an “annual target”.

### **3A Annual targets: recalculation if net-zero emissions target year is in certain periods**

- (1) Subsection (2) applies where regulations made under section A1(3) modify the net-zero emissions target year to a year which is in either—
- (a) the 2021-2029 period, or
  - (b) the 2031-2039 period.
- (2) The relevant target figure applying by virtue of section 3 for a year which is—
- (a) in the same period as the net-zero emissions target year but before the net-zero emissions target year, is modified in accordance with subsection (4),
  - (b) the same as, or after, the net-zero emissions target year, is modified to become 100%.
- (3) Where regulations made under section A1(3) modify the net-zero emissions target year to a year which is after 2041, the relevant target figure applying by virtue of section 3 for a year which is before the net-zero emissions target year (as set by those regulations) is modified in accordance with subsection (4).
- (4) Where this subsection applies to a relevant target figure, that figure is modified to become a percentage figure calculated by—
- (a) taking the difference between—
    - (i) the target figure applying for the interim target which immediately precedes the net-zero emissions target year, and
    - (ii) 100%, and

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- (b) apportioning that difference in a way which results in there being an equal percentage point change between the percentage figure for each consecutive year in the period beginning with the year of the interim target which immediately precedes the net-zero emissions target year and ending with the net-zero emissions target year.
- (5) Any modification under this section does not apply to a year which is the same as, or earlier than, the year in which the regulations under section A1(3) come into force.

### **3B Annual targets: further rules on recalculation**

- (1) This section applies where the Scottish Ministers make regulations under either of the following—
- (a) section A1(3),
  - (b) section 2A(1) modifying one or more of the percentage figures applying for the purposes of any interim target.
- (2) An annual target in relation to a year which is subsequent to the year in which the regulations mentioned in subsection (1) come into force is to be recalculated under section 3 and, where applicable, modified under section 3A in accordance with the figures applying immediately after those regulations come into force.
- (3) But an annual target in relation to a year which is the same as, or earlier than, the year in which the regulations mentioned in subsection (1) come into force is not to be recalculated or modified, except where subsection (4) applies.
- (4) This subsection applies where, at the same time as or as soon as reasonably practicable after laying for approval a draft of regulations mentioned in subsection (1), the Scottish Ministers publish a statement that the regulations are in response to, and consistent with, the most up-to-date advice they have received from the relevant body advising that targets should be modified for the sole reason of a change in international carbon reporting practice.
- (5) Where subsection (4) applies, an annual target in respect of a year for which the Scottish Ministers have not yet reported on under section 33 is also to be recalculated in accordance with subsection (2) for the purposes of assessing and reporting in accordance with section 33.”.